

REG-33-001 SCOPE AND APPLICATION

001.01 These regulations govern the practice and procedure before the Nebraska Department of Revenue arising from and as required under any revenue law administered by the Nebraska Department of Revenue. These tax laws include:

001.01A The Nebraska Revenue Act of 1967, as amended, consisting of sales, use, income, franchise, withholding, and estimated tax (Sections 77-2701 through 77-27,141),

001.01B Local Option Revenue Act (Sections 77-27,142 through 77-27,148, R.R.S. 1943),

001.01C Motor vehicle fuels tax (Chapter 66, article 4),

001.01D Interstate motor carrier's fuel tax (Chapter 66, article 4),

001.01E Aircraft fuels tax (Chapter 3, article 1),

001.01F Mechanical Amusement Device Tax Act (Chapter 77, article 30),

001.01G Special Fuels Tax Act (Chapter 66, article 6),

001.01H Air and Water Pollution Control Tax Refund Act (Sections 77-27,149 through 77-27,155, R.R.S. 1943),

001.01I Litter fee (Sections 81-1534 through 81-1566, R.R.S. 1943),

001.01J Lodging tax (Sections 81-1245 through 81-1264, R.R.S. 1943),

001.01K Cigarette tax (Chapter 77, article 26),

001.01L Estate tax (Chapter 77, article 21),

001.01M Inheritance tax (Chapter 77, article 20),

001.01N Oil and gas severance tax (Chapter 57, article 7),

001.01O Documentary Stamp Act (Chapter 76, article 9),

001.01P Pari-mutuel wagering tax (Chapter 2, article 12),

001.01Q In-lieu-of tax (Chapter 70, article 6),

001.01R All taxes levied and administrative authority exercised under Chapter 77, including the valuation of all property valued by the state under articles 6, 8, and 12, property taxes, motor vehicle excise taxes, in-lieu-of taxes, and withholding payments to counties, but excluding articles 20, 21, 26, 27, and 30.

The tax laws enumerated under Reg-33-001.01K through Reg-33-001.01R shall be grouped, for purposes of these regulations, into one category and referred to as "other taxes." All liabilities mentioned in these regulations include penalty and interest where applicable.

(Sections 3-149, 57-712, 66-440, 66-629, 76-906, 77-375, 77- 378, 77-1201, 77-1615, 77-1701, 77-2008, 77-27,142, 77-27,154, 77- 3006, 77-3112, 81-1262, 81-1559, and 84-909, R.R.S. 1943. Sections 2-1208.01, 77-202, 77-602, 77-629, 77-801, 77-1301, 77-1506, 77- 2105, 77-2612, 77-2711(1)(a), and 77-27,119, R.S.Supp., 1985. January 3, 1990.)